Effective July 1, 2026

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 33

SUBJECT: MANUAL FOR DEBT COLLECTION GUIDANCE

The Department of Financial Services is pleased to announce the publication of the manual for Debt Collection Guidance that can be used as a resource. This manual has been created to assist agencies with the handling of delinquent accounts receivables.

Content covered in the manual:

- Due Diligence
- Governance
- Placing Delinquent Accounts
- Monitoring and Tracking
- Invoicing and Billing
- Statute of Limitations
- Write-Offs
- Annual Claims for Collections Report – section 17.20, Florida Statutes
- Bankruptcy, resolving a dispute, exemptions and more.

This manual is recommended for all agencies placing delinquent accounts with the Chief Financial Officer's approved debt collection agencies.

To view the published manual for Debt Collection Guidance visit:
https://www.myfloridacfo.com/division/aa/manuals

For questions or additional information, please contact FinancialReporting@myfloridacfo.com.